IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

Appeal Nos. ST/41369/2016 and ST/41569/2016

(Arising out of Order-in-Appeal No. 197/2016 (STA-I) dated 23.3.2016 dated passed by the Commissioner of Service Tax (Appeals - I), Chennai)

M/s. Visteon Technical and Services Centre Pvt. Ltd.
Commissioner of Service Tax, Chennai – III Appellants

Vs.

Commissioner of Service Tax, Chennai – I
M/s. Visteon Technical and Services Centre Pvt. Ltd. Respondents

Appearance

Shri N. V. Balaji, Advocate for the Assessee
Shri S. Nagalingam, AC (AR) for Revenue

CORAM

Hon'ble Shri D.N. Panda, Judicial Member

Date of Hearing / Decision: **13.02.2017**

Final Order Nos. 40245 - 40246/2017

Learned counsel says that from the Table appearing at page 8 of the adjudication order, appellant is in appeal against Items 2 and 11 to 13 thereof. The said Table is reproduced below to appreciate the grievance of both sides.

S. No.	Name of the Service
1.	Doc Medical Services (Employee Welfare)
2.	HCL Technologies Ltd. (unregistered premises)
3.	Pest Control Charges (MRS)
4.	Rent on parking spaces (RIS)

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5.	Out of pocket expenses (Prof. services)
6.	Invoice not available Sl. 422
7.	Even Management
8.	Rent-a-cab
9.	Air Travel Agents
10.	Logistics Service
11.	M/s. Capri Accounting & Professional Services Ltd. (Registration details not available)
12.	M/s. Jasmin Infotech Pvt. Ltd. (Registration details not available)
13.	M/s. Sunera Technologies Pvt. Ltd. (Registration details not available)

2. He further says that Revenue is in appeal against 1, 3, 4, 7 to 10 of the items in the Table.

3. So far as Items Nos. 5 and 6 are concerned, those are not in issue/dispute in the present appeals.

4. Explaining its own case, learned counsel says that HCL Technologies Ltd. provided service to the appellant at its registered premises only, which is vividly clear from the purchase order No. V70935 and a copy thereof is available on the record of the appellate authority. He has ignored this evidence and brushed aside the plea of the appellant that there was no service rendered by HCL Technologies Ltd. in an unregistered premises.

5. In view of the above submission, learned appellate authority is directed to examine the purchase order copy available on his record and allow the relief to the appellant, if he is satisfied that the particulars therein serve the purpose of law bringing out that the appellant received the services in a registered premises.

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6. So far as dispute on Sl. No. 11 to 13 of the Table are concerned, appellant says that the service providers were registered and necessary enquiry by the department can reveal the registration status.

7. Considering the averment of the learned counsel on these three counts, the appellate authority is directed to conduct enquiry as to their existence and registration under the service tax law and on the outcome of the enquiry, confronting the same, shall pass appropriate order.

8. Revenue's grievance is on Sl. No. 1, 3, 4, 7 to 10 of the Table above.

9. Learned Commissioner (Appeals) has recorded his reasoning in para 7.1 to 7.3 of the appellate order to deal with [illegible] the concerned expenses and considered the essentiality thereof as input services. There is no evidence from Revenue today to discard his reasoning. Therefore, there is no necessity to intervene to Revenue's appeal for which that is dismissed.

10. In the result, Appeal No. E/41369/2016 is remanded and Appeal No. E/41569/2016 filed by Revenue is dismissed.

(Dictated and pronounced in open court)

18/2/2017

(D.N. Panda)
Judicial Member

Rex

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अपील अधिकरण / (CESTAT)
चेन्नै / Chennai

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